

Timberlane Regional School District

2013 - 2014 Budget Recap (by Object Code) - * SORTED BY CHANGE *

<u>Acct</u>	<u>Description</u>	<u>2014 Proposed</u>	<u>2013 Budget</u>	<u>Difference</u>	<u>'12 Budget</u>	<u>'12 Expended</u>	<u>'11 Expended</u>
Salaries:							
1xx	Total Salaries	\$31,819,135.06	\$32,004,591.62	(\$185,456.56)	\$32,179,569.83	\$31,148,849.89	\$31,585,578.22
Benefits:							
210	Group Insurance	\$7,706,159.00	\$7,193,133.00	\$513,026.00	\$7,332,100.00	\$7,239,330.19	\$6,988,902.30
220	Social Security Contributions	\$2,369,853.67	\$2,394,648.26	(\$24,794.59)	\$2,547,477.13	\$2,356,164.24	\$2,346,866.56
231	Non-teacher Retirement	\$606,290.37	\$488,495.55	\$117,794.82	\$583,635.34	\$513,048.55	\$539,548.36
232	Teacher Retirement	\$3,710,038.29	\$3,008,251.10	\$701,787.19	\$2,453,938.34	\$2,817,453.02	\$2,013,434.76
240	Tuition Reimbursement	\$185,900.00	\$182,400.00	\$3,500.00	\$205,273.00	\$168,222.79	\$155,377.86
250	Unemployment Compensation	\$37,000.00	\$32,000.00	\$5,000.00	\$30,000.00	\$43,503.63	\$31,376.71
260	Worker's Compensation	\$159,530.00	\$147,800.00	\$11,730.00	\$140,000.00	\$138,116.00	\$131,059.00
290	Other Employee Benefits	\$31,000.00	\$29,000.00	\$2,000.00	\$29,500.00	\$30,498.66	\$26,041.43
	Subtotal - Salaries & Benefits	\$46,624,906.39	\$45,480,319.53	\$1,144,586.86	\$45,501,493.64	\$44,455,186.97	\$43,818,185.20
Expenses:							
64x/650	Books, Info. Res. & Software	\$941,275.41	\$664,148.94	\$277,126.47	\$668,564.08	\$518,761.58	\$568,656.15
320-340	Professional Services	\$1,069,678.25	\$973,143.00	\$96,535.25	\$923,844.51	\$947,480.09	\$856,090.83
73x	Equipment	\$862,442.76	\$795,252.57	\$67,190.19	\$763,267.83	\$716,875.32	\$842,799.00
519	Student Transportation	\$2,701,611.63	\$2,639,653.00	\$61,958.63	\$2,696,852.59	\$2,488,363.73	\$2,589,011.16
310	Official/Admin Services (incl. SAU)	\$1,083,131.00	\$1,042,866.00	\$40,265.00	\$1,040,099.00	\$1,051,671.57	\$1,034,943.59
53x	Telephone / Comm.	\$156,430.00	\$147,180.00	\$9,250.00	\$134,700.00	\$154,778.75	\$142,382.91
520	Insurance	\$178,035.00	\$174,000.00	\$4,035.00	\$191,300.00	\$182,409.00	\$173,925.00
62x	Utilities / Energy	\$1,153,201.00	\$1,149,200.00	\$4,001.00	\$1,170,950.00	\$743,526.39	\$878,887.71
420	Cleaning Services	\$85,000.00	\$81,000.00	\$4,000.00	\$80,528.00	\$68,593.36	\$75,652.99
43x	Repair and Maintenance	\$515,161.00	\$511,926.00	\$3,235.00	\$456,840.58	\$438,639.30	\$452,224.55
390	Game Expenses	\$79,550.00	\$77,550.00	\$2,000.00	\$86,550.00	\$79,274.88	\$71,063.36
880/890	Miscellaneous Expense	\$103,100.00	\$101,100.00	\$2,000.00	\$64,893.12	\$72,687.35	\$65,455.61
810	Dues and Fees	\$85,394.00	\$83,474.00	\$1,920.00	\$72,255.00	\$71,155.66	\$64,308.41
410	Water/Sewer/Septic	\$29,000.00	\$29,000.00	\$0.00	\$25,000.00	\$22,484.48	\$21,661.24
422	Snow Removal	\$6,700.00	\$6,700.00	\$0.00	\$6,200.00	\$1,200.00	\$16,182.50
441	Rental Land & Buildings	\$0.00	\$0.00	\$0.00	\$1,136.00	\$1,135.74	\$15,944.38
490	Other Purchased Property Serv	\$3,400.00	\$3,400.00	\$0.00	\$3,400.00	\$3,420.00	\$3,420.00
534	Postage	\$5,100.00	\$5,100.00	\$0.00	\$6,500.00	\$2,591.84	\$3,102.57
540	Advertising	\$8,000.00	\$8,000.00	\$0.00	\$10,011.80	\$3,144.19	\$2,615.19
550	Printing	\$13,560.00	\$14,850.00	(\$1,290.00)	\$16,650.00	\$13,751.46	\$12,894.08
580	Travel/Workshops	\$56,375.00	\$64,325.00	(\$7,950.00)	\$59,725.00	\$39,781.26	\$52,639.77
56x	Tuition	\$1,933,790.00	\$1,943,700.00	(\$9,910.00)	\$2,071,917.69	\$1,702,961.77	\$1,769,207.90
450	Construction Services	\$457,310.00	\$472,400.00	(\$15,090.00)	\$640,624.98	\$556,224.16	\$777,138.61
610	Supplies	\$1,037,130.12	\$1,071,028.80	(\$33,898.68)	\$1,069,755.12	\$943,702.09	\$958,301.52
830/910	Bond Prin. & Interest	\$2,146,000.00	\$2,230,000.00	(\$84,000.00)	\$2,314,000.00	\$2,314,000.00	\$2,398,000.00
930	Fund Transfers (offset by revenue)	\$2,942,500.00	\$3,252,500.00	(\$310,000.00)	\$3,252,500.00	\$0.00	\$0.00
	Subtotal - Expenses	\$17,652,875.17	\$17,541,497.31	\$111,377.86	\$17,828,065.30	\$13,138,613.97	\$13,846,509.03
	Total	\$64,277,781.56	\$63,021,816.84	\$1,255,964.72	\$63,329,558.94	\$57,593,800.94	\$57,664,694.23

Timberlane Regional School District

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	Subtotal - Salaries & Benefits	\$46,624,906.39	\$45,480,319.53	\$1,144,586.86	\$45,501,493.64	\$44,455,186.97	\$43,818,185.20
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410	Water/Sewer/Septic	\$29,000.00	\$29,000.00	\$0.00	\$25,000.00	\$22,484.48	\$21,661.24
420	Cleaning Services	\$85,000.00	\$81,000.00	\$4,000.00	\$80,528.00	\$68,593.36	\$75,652.99
422	Snow Removal	\$6,700.00	\$6,700.00	\$0.00	\$6,200.00	\$1,200.00	\$16,182.50
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490	Other Purchased Property Serv	\$3,400.00	\$3,400.00	\$0.00	\$3,400.00	\$3,420.00	\$3,420.00
519	Student Transportation	\$2,701,611.63	\$2,639,653.00	\$61,958.63	\$2,696,852.59	\$2,488,363.73	\$2,589,011.16
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880/890	Miscellaneous Expense	\$103,100.00	\$101,100.00	\$2,000.00	\$64,893.12	\$72,687.35	\$65,455.61
930	Fund Transfers (offset by revenue)	\$2,942,500.00	\$3,252,500.00	(\$310,000.00)	\$3,252,500.00	\$0.00	\$0.00
	Subtotal - Expenses	\$17,652,875.17	\$17,541,497.31	\$111,377.86	\$17,828,065.30	\$13,138,613.97	\$13,846,509.03
	Total	\$64,277,781.56	\$63,021,816.84	\$1,255,964.72	\$63,329,558.94	\$57,593,800.94	\$57,664,694.23

Donna Green's Questions of Nov. 30, 2012

Object code detail

320-340 Professional Services

Services provided by outside vendors for;

- Services for at risk students
- Professional development
- Special Educ. Services (described by Dr. Wilson)
- Virtual Field Trips and IT Technical Support
- Athletic Trainers
- Substitute nurses, district physician
- Speech therapists & consultants
- Legal & Auditing
- Facilities (DDC, asbestos inspections, water, boiler, pest, elevator inspections/services)
- Safety/Security (SRO, telephone notification system, police details, etc.)

420 Cleaning

Rubbish Removal & Grounds Services

880/890 Miscellaneous

- Freshman adventure
- Top ten dinner, NECAP expenses, Model UN
- Athletic ice time, mountain practice (ski), pool rental
- School Board (Sch Bd Notes, student support)

810 Dues & Fees

- Enrichment activities (DI, Robotics, Legos, math team)
- Registrations for All State, Honors events
- Athletic dues (NHIAA & Tri-County)
- SERESC (South East Regional Educational Services Center)
- School Board dues
- Professional Associations (NHASP – NH Assoc. of Sch Prin., ASCD – Assoc. for Supervision & Curriculum development, NHASEA – NH Assoc. of Spec. Ed. Administrators, NHSAA – NH School Administrators Assoc.)

450 Construction Services

Facilities Projects (4600-450, renovations & major maintenance)

290 Other Employee Benefits

- Facilities Dept. Uniforms
- Employee accommodations as necessary

Timberlane Regional School District

<u>Account</u>	<u>2014 Requested</u>	<u>2013 Budget</u>	<u>Difference</u>	<u>2012 Budget</u>	<u>2012 Expended</u>	<u>2011 Expended</u>
Construction Services						
100.4600.450.00.0.00000	\$457,310.00	\$472,400.00	(\$15,090.00)	\$640,624.98	\$556,224.16	\$777,138.61
OBJ: Construction Services - 450	\$457,310.00	\$472,400.00	(\$15,090.00)	\$640,624.98	\$556,224.16	\$777,138.61
Dues and Fees						
100.1100.810.00.0.00000	\$10,340.00	\$7,340.00	\$3,000.00	\$7,740.00	\$5,930.88	\$4,990.00
100.1410.810.00.0.00000	\$13,250.00	\$12,825.00	\$425.00	\$4,500.00	\$4,470.00	\$3,541.00
100.1420.810.00.0.00000	\$8,825.00	\$8,100.00	\$725.00	\$8,100.00	\$7,035.75	\$6,710.00
100.2122.810.00.0.00000	\$294.00	\$294.00	\$0.00	\$490.00	\$0.00	\$0.00
100.2149.810.00.0.00000	\$14,760.00	\$15,390.00	(\$630.00)	\$16,500.00	\$15,390.00	\$15,116.40
100.2319.810.00.0.00000	\$15,000.00	\$15,000.00	\$0.00	\$11,000.00	\$13,779.93	\$13,401.44
100.2340.810.00.0.00000	\$4,000.00	\$3,800.00	\$200.00	\$4,000.00	\$3,945.93	\$2,734.66
100.2410.810.00.0.00000	\$18,925.00	\$20,725.00	(\$1,800.00)	\$19,925.00	\$20,603.17	\$17,814.91
OBJ: Dues and Fees - 810	\$85,394.00	\$83,474.00	\$1,920.00	\$72,255.00	\$71,155.66	\$64,308.41
Miscellaneous Expense						
100.1420.880.00.0.00000	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
OBJ: Miscellaneous Expense - 880	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
100.1410.890.00.0.00000	\$29,500.00	\$27,500.00	\$2,000.00	\$16,294.53	\$14,899.94	\$18,543.99
100.1420.890.00.0.00000	\$50,600.00	\$50,600.00	\$0.00	\$35,560.00	\$29,502.50	\$34,467.04
100.2319.890.00.0.00000	\$20,000.00	\$20,000.00	\$0.00	\$13,038.59	\$28,284.91	\$12,444.58
OBJ: Miscellaneous Expense - 890	\$100,100.00	\$98,100.00	\$2,000.00	\$64,893.12	\$72,687.35	\$65,455.61
Total Misc.	\$103,100.00	\$101,100.00	\$2,000.00	\$64,893.12	\$72,687.35	\$65,455.61

Stokinger, George

From: Donna Green <donnagre@gmail.com>
Sent: Friday, November 30, 2012 4:15 PM
To: TRSD Budget Committee
Subject: request for info

Hi George,

1) Would it be possible to have a listing identifying all the expenses subsumed under the following object codes please?

320-340 Prof. services

420 Cleaning services

880/890 Misc expenses

810 Dues and fees (specifically I'd like to know what organizations we are paying fees to and the amount of each)

450 Construction services (How is this differentiated from repair and maintenance?)

290 Other employee benefits

2) I neglected to get the athletic trainer contract at the last meeting. Could you possibly forward it to me/us via email so I can review it before Monday night?

3) I'm also wondering why Worker's Comp is growing so considerably over the last few years and what we are doing to control that.

Many thanks for your assistance,
Donna

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**TIMBERLANE REGIONAL SCHOOL DISTRICT
PROPOSED BUDGET
2013 - 2014**

2012 - 2013 BUDGET	\$63,021,817
2013 - 2014 FIRST DRAFT (Includes all administrative requests)	\$64,715,968
INCREASE OVER 2012 - 2013 BUDGET	\$1,694,151
PERCENTAGE INCREASE	2.69%
2013 - 2014 SECOND DRAFT	\$64,457,597
INCREASE/(DECREASE) OVER 2012 - 2013 BUDGET	\$1,435,780
CUTS/ADDITIONS SECOND DRAFT	(\$258,371)
PERCENTAGE INCREASE	2.28%
2013 - 2014 THIRD DRAFT	\$64,277,782
INCREASE OVER 2012 - 2013 BUDGET	\$1,255,965
CUTS/ADDITIONS THIRD DRAFT	(\$179,815)
TOTAL CUTS/ADDITIONS DRAFTS ONE THRU THREE	(\$438,186)
PERCENTAGE INCREASE	1.99%

Major Factors

2900-23x	Retirement	\$819,582 *
2900-210	Employee Insurance	\$513,026 *
xxxx-64x/650	Software / Books & Info Resources	\$277,126 *
xxxx-320/30/40	Professional Services	\$96,535 *
xxx-73x	Equipment	\$67,190
27xx-519	Student Transportation	\$61,959 *
xxxx-310	Official/Administrative Serv. (incl SAU)	\$40,265 *
xxxx-610	Supplies	(\$33,899)
51xx-830/910	Bond Interest	(\$84,000) *
xxxx-1xx	Salaries	(\$185,457)
52xx-930	Fund Transfers (Offset by revenue)	(\$110,000)
5250-930	Capital Reserve	(\$200,000) *
	Total Major Factors	\$1,262,328

* little discretion \$1,524,493 *

**TIMBERLANE REGIONAL SCHOOL DISTRICT
DRAFT # 3 BUDGET CUTS/ADDITIONS
2013 - 2014**

ACCOUNT	DESCRIPTION	(CUTS) / ADDITIONS	
		AMOUNT	TOTAL
2311.111.01.33	Sch Board Stipend - Chr 1,500, Memb 1,200	\$1,900.00	\$1,900.00
1100.112.25.02	Teacher	(\$65,235.00)	(\$63,335.00)
2152.114.69.33	S/L Assistant	(\$28,416.00)	(\$91,751.00)
2900.220.01.33	FICA	(\$7,018.95)	(\$98,769.95)
2900.232.01.33	NHRS	(\$9,237.28)	(\$108,007.23)
2900.231.01.33	NHRS	(\$3,060.40)	(\$111,067.63)
1200.330.69.33	Remove at-risk student services	(\$95,000.00)	(\$206,067.63)
2112.320.28.60	Remove at-risk student services	(\$80,000.00)	(\$286,067.63)
2112.320.01.33	Attendance/Tuancy	\$1,000.00	(\$285,067.63)
2112.112.01.33	Student Attendance Advisor	\$72,000.00	(\$213,067.63)
2900.220.01.33	FICA	\$5,508.00	(\$207,559.63)
2900.232.01.33	NHRS	\$10,195.20	(\$197,364.43)
2900.210.01.33	EE Insurance	\$16,585.20	(\$180,779.23)
1100.114.27.50	MS Secretary	\$2,925.00	(\$177,854.23)
2900.220.01.33	FICA	\$223.76	(\$177,630.47)
2900.231.01.33	NHRS	\$315.02	(\$177,315.45)
2900.290.12.33	Other Employee Benefits	(\$2,500.00)	(\$179,815.45)
	Total Change		(\$179,815.45)

Handwritten notes:
A blue box highlights the following rows in the table:
1200.330.69.33
2112.320.28.60
2112.320.01.33
2112.112.01.33
2900.220.01.33
2900.232.01.33
2900.210.01.33
1100.114.27.50
2900.220.01.33
2900.231.01.33
2900.290.12.33
A blue arrow points to the \$2,925.00 amount for MS Secretary.

**TIMBERLANE REGIONAL SCHOOL DISTRICT
DRAFT # 2 BUDGET CUTS/ADDITIONS
2013 - 2014**

ACCOUNT	DESCRIPTION	(CUTS) / ADDITIONS	
		AMOUNT	TOTAL
2620.520.01.33	Property & Liability Ins.	\$1,985.00	\$1,985.00
2900.260.01.33	Workers' Compensation Ins.	\$7,385.00	\$9,370.00
1100.112.25.02	Teacher	(\$65,235.00)	(\$55,865.00)
1100.112.25.02	Teacher	(\$60,090.00)	(\$115,955.00)
1100.112.25.10	Teacher	(\$62,312.00)	(\$178,267.00)
2134.113.44.33	Nurse (0.5)	(\$29,320.00)	(\$207,587.00)
1100.112.47.50	Teacher	(\$42,028.00)	(\$249,615.00)
1100.112.25.12	SN Preschool Program (0.5)	\$22,500.00	(\$227,115.00)
1200.112.60.12	SN Preschool Program (0.5)	\$22,500.00	(\$204,615.00)
2410.111.08.60	HS Administrator	\$80,000.00	(\$124,615.00)
2900.220.01.33	FICA	(\$10,249.85)	(\$134,864.85)
2900.232.01.33	NHRS	(\$18,972.28)	(\$153,837.13)
2152.114.69.33	S/L Assistant	(\$30,552.80)	(\$184,389.93)
1100.114.25.12	SN Preschool Program (0.5)	\$9,000.00	(\$175,389.93)
2900.220.01.33	FICA	(\$1,648.79)	(\$177,038.72)
2900.231.01.33	NHRS	(\$2,321.24)	(\$179,359.95)
2900.210.01.33	Employee Ins.	(\$79,011.00)	(\$258,370.95)
	Total Change		<u>(\$258,370.95)</u>